Serial No.: 09/472,401

**AMENDMENTS IN THE CLAIMS:**

1. (Currently Amended) An encoding device, comprising:

an encoding section for generating bit streams having a variable frame length from an input audio signal, a maximum frame length of the bit streams being fixed;

a storage section for storing the bit streams generated by the encoding section; and

a transfer section for transferring the bit streams from the storage section at a changeable transfer rate,

wherein the storage section includes a buffer having a capacity corresponding to at least a value which is obtained by subtracting an amount of the bit streams transferable in one frame time period at a minimum possible transfer rate from a value of twice the maximum frame length.

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2. (Currently Amended) An encoding device, comprising:

an encoding section for generating bit streams having a variable frame length from an input audio signal, a maximum frame length of the bit streams being fixed;

a storage section for storing the bit streams generated by the encoding section; and

a transfer section for transferring the bit streams from the storage section at a changeable transfer rate,

wherein:

the storage section includes a buffer having a capacity of at least a value which corresponds to the maximum frame length, and

the encoding section generates the bit streams so that a sum of an amount of the bit streams stored in the storage section at the moment when the bit streams for one frame time period are generated and an amount of the bit streams for the one frame time period is equal to or less than the capacity of the storage section.

3-5. (Canceled)

6. (Original) A decoding device for converting bit streams produced by an encoding device according to claim 1 into an audio signal, the decoding device comprising:

a bit stream accumulation section for accumulating the bit streams; and

a decoding section for decoding the bit streams accumulated in the bit stream accumulation section,

wherein:

the bit stream accumulation section includes a buffer having a capacity corresponding to at least a value which is obtained by multiplying the maximum frame length of the bit streams with a value obtained by dividing a maximum possible transfer rate by a minimum possible transfer rate, and

the decoding section starts decoding the bit streams after accumulating, in the bit stream accumulation section, the bit streams for a time period of a value obtained by multiplying one frame time period with a value obtained by dividing the maximum possible transfer rate by the minimum possible transfer rate.

7-8. (Canceled)

9. (Original) A broadcasting system including a transmitter for encoding an audio signal into bit streams and transmitting the bit streams, and a receiver for receiving the bit streams and decoding the bit streams into the audio signal, wherein the audio signal is encoded by the encoding device according to claim 1.

10. (Currently Amended) A broadcasting system including an encoding device and a decoding device, wherein:

the encoding device includes:

an encoding section for generating bit streams having a variable frame length from an input audio signal, a maximum frame length of the bit streams being fixed;

a storage section for storing the bit streams generated by the encoding section; and

a transfer section for transferring the bit streams from the storage section at a changeable transfer rate,

wherein the storage section includes a buffer having a capacity corresponding to at least a value which is obtained by subtracting an amount of the bit streams transferable in one frame time period at a minimum possible transfer rate from a value of twice the maximum frame length, and

the decoding device includes:

B1 a bit stream accumulation section for accumulating the bit streams; and

a decoding section for decoding the bit streams accumulated in the bit stream accumulation section,

wherein:

the bit stream accumulation section includes a buffer having a capacity corresponding to at least a value which is obtained by multiplying the maximum frame length of the bit streams with a value obtained by dividing a maximum possible transfer rate by a minimum possible transfer rate, and

the decoding section starts decoding the bit streams after accumulating the bit streams for a time period of a value obtained by multiplying one frame time period with a value obtained by dividing the maximum possible transfer rate by the minimum possible transfer rate.

11-12. (Canceled)

13. (Original) A data storage medium having bit streams obtained by encoding an audio signal stored thereon, wherein the bit streams are produced by the encoding device according to claim 1.

14-24. (Canceled)